



3013 (02-09-04)

ANNUAL REPORT

OF

Name: WAUPACA WATER UTILITY

Principal Office: 111 S MAIN STREET
WAUPACA, WI 54981

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I SHARON NELSON of
(Person responsible for accounts)

_____, WAUPACA WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/31/2000
(Date)

CITY CLERK _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WAUPACA WATER UTILITY**Utility Address:** 111 S MAIN STREET
WAUPACA, WI 54981**When was utility organized?** 7/11/1897**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS SHARON NELSON**Title:** CITY CLERK**Office Address:**111 S MAIN STREET
WAUPACA, WI 54981**Telephone:** (715) 258 - 4411**Fax Number:** (715) 258 - 4418**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: CLIFFORD A WIERNIK CPA**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP
401 FIFTH STREET, SUITE 339
WAUSAU, WI 54403**Telephone:** (715) 842 - 3324 EXT 3149**Fax Number:** (715) 824 - 8146**E-mail Address:** cliffw@sr-a.com

President, chairman, or head of utility commission/board or committee:

Name: MR JAMES SMITH**Title:** CHAIRPERSON**Office Address:**SAME
WAUPACA, WI 54981**Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: CLIFFORD A WIERNIK CPA**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP
401 FIFTH STREET, SUITE 339
WAUSAU, WI 54403**Telephone:** (715) 842 - 3324 EXT 3149**Fax Number:** (715) 824 - 8146**E-mail Address:** cliffw@sr-a.com**Date of most recent audit report:** 3/16/1999**Period covered by most recent audit:** DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MR DELVERN FAHSE**Title:** UTILITY SUPERINTENDENT**Office Address:**
111 S MAIN STREET
WAUPACA, WI 54981**Telephone:** (715) 258 - 4411**Fax Number:** (715) 258 - 4418**E-mail Address:**

Name of utility commission/committee: CITY OF WAUPACA PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:MR JAMES BOYER, MEMBER
MRS BARBARA DAVIES, MEMBER
MR VOLANDA PERRY, MEMBER
MS MARYKAY POEHLMAN, MEMBER
MR JAMES SMITH, CHAIRPERSON

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	949,368	897,700	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	455,067	434,846	2
Depreciation Expense (403)	128,342	112,445	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	139,085	124,199	5
Total Operating Expenses	722,494	671,490	
Net Operating Income	226,874	226,210	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	226,874	226,210	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	23,208	8,357	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	23,208	8,357	
Total Income	250,082	234,567	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	250,082	234,567	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	16,394	0	14
Amortization of Debt Discount and Expense (428)	90		15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	18,070	9,357	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	34,554	9,357	
Net Income	215,528	225,210	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,798,968	2,580,736	20
Balance Transferred from Income (433)	215,528	225,210	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	6,978	6,978	25
Total Unappropriated Earned Surplus End of Year (216)	3,007,518	2,798,968	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	20,196	5
INTEREST ON SPECIAL ASSESSMENTS	2,951	6
INTEREST ON OTHER RECEIVABLES	61	7
Total (Acct. 419):	23,208	
Miscellaneous Nonoperating Income (421):		
NONE		8
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
DEPRECIATION AMOUNT ON METERS-PURCHASE COST CONTRIBUTED BY SEWER UT	6,978	14
Total (Acct. 439)--Debit:	6,978	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	949,368	0	0	0	949,368	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	283				283	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	949,085	0	0	0	949,085	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	116,274		116,274	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	9,509		9,509	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	125,783	0	125,783	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	6,812,927	6,222,894	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	1,614,289	1,486,405	2
Net Utility Plant	5,198,638	4,736,489	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	5,198,638	4,736,489	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	13,563	13,563	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	13,563	13,563	
Investment in Municipality (123)	0	0	7
Other Investments (124)	69,746	81,628	8
Special Funds (125-128)	0	230,600	9
Total Other Property and Investments	83,309	325,791	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	823	1,482	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	731,110		13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	80,989	102,542	15
Other Accounts Receivable (143)	1,257	1,406	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	38,627	172,020	18
Materials and Supplies (151-163)	32,504	30,290	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	885,310	307,740	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	4,572	0	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	4,572	0	
Total Assets and Other Debits	6,171,829	5,370,020	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	906,049	921,049	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	3,007,518	2,798,968	28
Total Proprietary Capital	3,913,567	3,720,017	
LONG-TERM DEBT			
Bonds (221-222)	703,571	0	29
Advances from Municipality (223)	440,985	501,823	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	1,144,556	501,823	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	33,989	267,379	33
Payables to Municipality (233)	24,482	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	133,145	117,647	36
Interest Accrued (237)	17,861	7,716	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	209,477	392,742	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	28,501	25,498	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	28,501	25,498	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	875,728	729,940	49
Total Liabilities and Other Credits	6,171,829	5,370,020	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	6,812,927	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Total Utility Plant	6,812,927	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,614,289	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,614,289	0	0	0	
Net Utility Plant	5,198,638	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,486,405				1,486,405	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	128,342				128,342	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,220				9,220	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	4,140				4,140	10
Other credits (specify):						11
					0	12
Total credits	141,702	0	0	0	141,702	13
Debits during year						14
Book cost of plant retired	13,818				13,818	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	13,818	0	0	0	13,818	19
Balance End of Year	1,614,289	0	0	0	1,614,289	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
LAND	13,563			13,563	2
Total Nonutility Property (121)	13,563	0	0	13,563	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	13,563	0	0	13,563	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	283	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	283	
Deductions:		
Accounts written off during the year: Utility Customers	283	5
Accounts written off during the year: Others		6
Total accounts written off	283	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	32,504	30,290	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u><u>32,504</u></u>	<u><u>30,290</u></u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 ISSUE	90	428	4,572	1
Total			4,572	
Unamortized premium on debt (251)				
NONE	0	428	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	921,049	1
Changes during year (explain):		
CHARGE BY CITY FOR ASSETS PREVIOUSLY CONTRIBUTED	(15,000)	2
Balance end of year	906,049	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
SAFE DRINKING WATER FUND REVENUE BON	03/01/1999	05/01/2018	1.58%	703,571	1
Total Bonds (Account 221):				703,571	
Total Reacquired Bonds (Account 222)				0	2

Net amount of bonds outstanding December 31: 703,571

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1995 State Trust Fund	05/10/1995	03/15/2000	5.25%	29,195	1
1998 G.O. Promissory Note	10/01/1998	04/01/2008	4.25%	376,950	2
1995 G.O. Promissory Note	10/16/1995	10/16/2004	5.00%	34,840	3
Total for Account 223				440,985	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	117,647	1
Accruals:		
Charged water department expense	139,085	2
Charged electric department expense		3
Charged sewer department expense	4,077	4
Other (explain):		
NONE		5
Total Accruals and other credits	143,162	
Taxes paid during year:		
County, state and local taxes	117,647	6
Social Security taxes	8,673	7
PSC Remainder Assessment	1,344	8
Other (explain):		
NONE		9
Total payments and other debits	127,664	
Balance end of year	133,145	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
SAFE AND CLEAN DRIVING WATER REVENUE BOND	0	16,394	5,249	11,145	1
Subtotal	0	16,394	5,249	11,145	
Advances from Municipality (223)					
1995 STATE TRUST FUND	2,376	1,618	2,777	1,217	2
1995 G.O. Promissory Notes	390	1,641	351	1,680	3
COMBINED WITH 1998	635		635	0	4
1998 G.O. Promissory Note	4,315	14,811	15,307	3,819	5
Subtotal	7,716	18,070	19,070	6,716	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	7,716	34,464	24,319	17,861	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	729,940	0	0	0	0	729,940	1
Add credits during year:							
For Services	19,096					19,096	2
For Mains	107,242					107,242	3
Other (specify):							
HYDRANTS	19,450					19,450	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	875,728	0	0	0	0	875,728	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	69,746	2
Total (Acct. 124):	69,746	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	80,989	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	80,989	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
MISCELLANEOUS ACCOUNT RECEIVABLE	1,257	15
Total (Acct. 143):	1,257	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
SEWER SHARE OF JOINT METER COSTS	16,109	16
INVESTMENT DEPOSITED IN ERROR IN WRONG ACCOUNT	22,518	17
Total (Acct. 145):	38,627	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
WAGES	6,279	24
DECEMBER MONTHLY BILLS	3,203	25
CONSTRUCTION COSTS IN INDUSTRIAL PARK TO BE PAID BY WATER	15,000	26
Total (Acct. 233):	24,482	
Other Deferred Credits (253):		
NONE		27
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	6,426,916	0	0	0	6,426,916	1
Materials and Supplies	31,397	0	0	0	31,397	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,550,347	0	0	0	1,550,347	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	802,834	0	0	0	802,834	6
Other (specify):					0	7
Average Net Rate Base	4,105,132	0	0	0	4,105,132	
Net Operating Income	226,874	0	0	0	226,874	8
Net Operating Income as a percent of						
Average Net Rate Base	5.53%	N/A	N/A	N/A	5.53%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	913,549	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,903,243	3
Other (Specify):		4
Total Average Proprietary Capital	3,816,792	
Net Income		
Net Income	215,528	5
Percent Return on Proprietary Capital	5.65%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

LYONS WOODLAND ESTATES, BUFFALO RIDGE, BUFFALO RIDGE PHASE II

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

SAFE AND CLEAN DRINKING WATER REVENUE BOND PROJECT AND RELATED
DEBT INCURRED

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 28, 2000

Ms. Sharon Nelson, City Clerk
Waupaca Water Utility
111 South Main Street
Waupaca, WI 54981-1583

1999 Analytical Review DWCCA-6280-ELE

Dear Ms. Nelson:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comments.

1. During 1999, the \$601,591 cost of two new wells and related improvements was recorded as follows: \$323,750 was charged to Account 314, Wells and Springs, and \$277,841 was charged to Account 321, Structures and Improvements. Enclosed is a copy of Section 2, Page 7, of the recently published Water Utility Reference Manual, which describes in detail the property units which should be charged to pumping plant. An adjustment which appears to be required is the cost of electric pumping equipment should be recorded in Account 325, Electric Pumping Equipment. It is recommended that the consulting engineer for this project be contacted to determine the necessary allocation of costs so that the utility's next application to increase rates will not be delayed. A proper allocation of costs is required for the cost of service study that is an integral part of a rate case. Also, if the water utility plant accounts are accurately stated then the computation of depreciation expense will more accurately reflect the exhaustion of service life for the related plant assets. If you have any questions with regard to this matter, please feel free to contact Mr. James Luckow of our staff at (608) 266-1282.

2. We noted \$6,421 reported in Account 474, Other Water Revenues, described as "DNR reimbursement of costs related to well #4 contamination." If the costs were previously expensed, the reimbursement would more appropriately be credited to the account originally expensed. Please follow that procedure in the future for reimbursements of any amounts previously expensed.

3. We noted that several of the 6-inch meters reported on the Meters schedule are not reported tested. The Wisconsin Administrative Code requires 6-inch and larger meters to be tested annually. Please make every effort to test your 6-inch and larger meters annually.

You may consider your review closed. Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or e-mail me at engele@psc.state.wi.us.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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Enclosure

cc: Mr. James Smith, Chairperson

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	907,382	1
Total Sales of Water	907,382	
Other Operating Revenues		
Forfeited Discounts (470)	2,175	2
Miscellaneous Service Revenues (471)	8,941	3
Rents from Water Property (472)	14,572	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	16,298	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	41,986	
Total Operating Revenues	949,368	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	27,592	8
Pumping Expenses (620-633)	146,917	9
Water Treatment Expenses (640-652)	28,276	10
Transmission and Distribution Expenses (660-678)	91,950	11
Customer Accounts Expenses (901-905)	29,801	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	130,531	14
Total Operation and Maintenance Expenses	455,067	
Other Operating Expenses		
Depreciation Expense (403)	128,342	15
Amortization Expense (404-407)		16
Taxes (408)	139,085	17
Total Other Operating Expenses	267,427	
Total Operating Expenses	722,494	
NET OPERATING INCOME	226,874	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,940	97,775	195,645	4
Commercial	321	82,264	109,846	5
Industrial	34	858,986	391,061	6
Total Metered Sales to General Customers (461)	2,295	1,039,025	696,552	
Private Fire Protection Service (462)	32		20,965	7
Public Fire Protection Service (463)	1		175,145	8
Other Sales to Public Authorities (464)	47	10,015	14,720	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,375	1,049,040	907,382	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	179,810	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
CORRECTION OF OVERBILLING-1998 CALCULATION	(4,665)	4
Total Public Fire Protection Service (463)	175,145	
Forfeited Discounts (470):		
Customer late payment charges	2,175	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,175	
Miscellaneous Service Revenues (471):		
RECONNECT CHARGES, GENERATOR RENTAL INC, MISC WELL PERMIT, MISC WATER REVENUES	8,941	7
Total Miscellaneous Service Revenues (471)	8,941	
Rents from Water Property (472):		
CELLULINK LEASE	14,572	8
Total Rents from Water Property (472)	14,572	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	8,341	10
Other (specify):		
DNR REIMBURSEMENT OF COSTS RELATED TO WELL #4 CONTAMINATION	6,421	11
OTHER	1,536	12
Total Other Water Revenues (474)	16,298	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)	8,329	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	18,283	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)	980	12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	27,592	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	102,532	17
Pumping Labor and Expenses (624)	10,278	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	8,211	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	14,421	23
Maintenance of Power Production Equipment (632)	8,611	24
Maintenance of Pumping Equipment (633)	2,864	25
Total Pumping Expenses	146,917	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	14,688	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	10,276	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	3,312	33
Total Water Treatment Expenses	28,276	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)	6,148	35
Transmission and Distribution Lines Expenses (662)	19,886	36
Meter Expenses (663)	8,193	37
Customer Installations Expenses (664)	3,357	38
Miscellaneous Expenses (665)	9,117	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)		43
Maintenance of Transmission and Distribution Mains (673)	11,837	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	12,384	46
Maintenance of Meters (676)	4,248	47
Maintenance of Hydrants (677)	16,780	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	91,950	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	1,260	51
Customer Records and Collection Expenses (903)	27,549	52
Uncollectible Accounts (904)	283	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	709	54
Total Customer Accounts Expenses	29,801	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	58,628	56
Office Supplies and Expenses (921)	8,048	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	5,803	59
Property Insurance (924)	6,892	60
Injuries and Damages (925)	457	61
Employee Pensions and Benefits (926)	37,007	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	5,690	65
Rents (931)	7,926	66
Maintenance of General Plant (932)	80	67
Total Administrative and General Expenses	130,531	
Total Operation and Maintenance Expenses	455,067	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		133,145	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	1/2 OF METER RELATED COST	4,077	2
Net property tax equivalent		129,068	
Social Security		1,344	3
PSC Remainder Assessment		8,673	4
Other (specify): NONE			5
Total tax expense		139,085	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waupaca				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.211420				3
County tax rate	mills		5.542590				4
Local tax rate	mills		11.052420				5
School tax rate	mills		11.819000				6
Voc. school tax rate	mills		1.914750				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.540180				10
Less: state credit	mills		1.555300				11
Net tax rate	mills		28.984880				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.052420				14
Combined School Tax Rate	mills		13.733750				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.786170				17
Total Tax Rate	mills		30.540180				18
Ratio of Local and School Tax to Total	dec.		0.811592				19
Total tax net of state credit	mills		28.984880				20
Net Local and School Tax Rate	mills		23.523901				21
Utility Plant, Jan. 1	\$	6,040,906	6,040,906				22
Materials & Supplies	\$	30,290	30,290				23
Subtotal	\$	6,071,196	6,071,196				24
Less: Plant Outside Limits	\$	139,010	139,010				25
Taxable Assets	\$	5,932,186	5,932,186				26
Assessment Ratio	dec.		0.954117				27
Assessed Value	\$	5,660,000	5,660,000				28
Net Local & School Rate	mills		23.523901				29
Tax Equiv. Computed for Current Year	\$	133,145	133,145				30
Tax Equivalent per 1994 PSC Report	\$	117,647					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	133,145					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	20,214		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	319,186	323,750	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	320,556		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	659,956	323,750	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	237,437	277,841	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	5,899		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	284,518		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	16,234		20
Total Pumping Plant	544,088	277,841	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	2,000		22
Water Treatment Equipment (332)	78,396		23
Total Water Treatment Plant	80,396	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,138		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			20,214	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			642,936	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			320,556	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	983,706	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			515,278	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			5,899	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			284,518	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			16,234	20
Total Pumping Plant	0	0	821,929	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			2,000	22
Water Treatment Equipment (332)			78,396	23
Total Water Treatment Plant	0	0	80,396	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			4,138	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	901,606		26
Transmission and Distribution Mains (343)	2,620,127	108,481	27
Fire Mains (344)	0		28
Services (345)	403,657	19,221	29
Meters (346)	363,317	12,987	30
Hydrants (348)	196,640	23,018	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,489,485	163,707	
GENERAL PLANT			
Land and Land Rights (389)	1,500		33
Structures and Improvements (390)	105,677		34
Office Furniture and Equipment (391)	4,183	1,178	35
Computer Equipment (391.1)	14,864		36
Transportation Equipment (392)	76,449	16,303	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	52,493	3,060	39
Laboratory Equipment (395)	5,793		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	6,022		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	266,981	20,541	
Total utility plant in service directly assignable	6,040,906	785,839	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,040,906	785,839	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			901,606	26
Transmission and Distribution Mains (343)	576		2,728,032	27
Fire Mains (344)			0	28
Services (345)	617		422,261	29
Meters (346)	2,079		374,225	30
Hydrants (348)	2,546		217,112	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	5,818	0	4,647,374	
GENERAL PLANT				
Land and Land Rights (389)			1,500	33
Structures and Improvements (390)			105,677	34
Office Furniture and Equipment (391)			5,361	35
Computer Equipment (391.1)			14,864	36
Transportation Equipment (392)	8,000		84,752	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			55,553	39
Laboratory Equipment (395)			5,793	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			6,022	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	8,000	0	279,522	
Total utility plant in service directly assignable	13,818	0	6,812,927	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	13,818	0	6,812,927	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	244,595	2.94%	14,143	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	60,976	1.77%	5,673	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	305,571		19,816	
PUMPING PLANT				
Structures and Improvements (321)	153,550	2.43%	9,146	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	494	5.58%	329	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	155,500	4.42%	12,575	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	16,234	4.29%		15
Total Pumping Plant	325,778		22,050	
WATER TREATMENT PLANT				
Structures and Improvements (331)	1,615	2.50%	50	16
Water Treatment Equipment (332)	54,980	6.00%	4,703	17
Total Water Treatment Plant	56,595		4,753	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	269,434	1.86%	16,770	19
Transmission and Distribution Mains (343)	279,062	0.93%	24,840	20
Fire Mains (344)	0			21
Services (345)	107,107	2.09%	8,631	22
Meters (346)	26,650	5.00%	18,439	23
Hydrants (348)	27,142	1.59%	3,290	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	709,395		71,970	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					258,738	4
315					0	5
316					66,649	6
317					0	7
	0	0	0	0	325,387	
321					162,696	8
322					0	9
323					823	10
324					0	11
325					168,075	12
326					0	13
327					0	14
328					16,234	15
	0	0	0	0	347,828	
331					1,665	16
332					59,683	17
	0	0	0	0	61,348	
341					0	18
342					286,204	19
343	576				303,326	20
344					0	21
345	617				115,121	22
346	2,079				43,010	23
348	2,546				27,886	24
349					0	25
	5,818	0	0	0	775,547	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	15,124	2.27%	2,399	26
Office Furniture and Equipment (391)	4,183	5.88%	281	27
Computer Equipment (391.1)	9,168	25.00%	3,716	28
Transportation Equipment (392)	35,247	10.56%	8,512	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	17,951	5.88%	3,177	31
Laboratory Equipment (395)	5,079	5.88%	341	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	2,314	9.09%	547	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	89,066		18,973	
Total accum. prov. directly assignable	1,486,405		137,562	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,486,405		 137,562	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					17,523	26
391					4,464	27
391.1					12,884	28
392	8,000		4,140		39,899	29
393					0	30
394					21,128	31
395					5,420	32
396					0	33
397					2,861	34
397.1					0	35
398					0	36
399					0	37
	8,000	0	4,140	0	104,179	
	13,818	0	4,140	0	1,614,289	
					0	38
	13,818	0	4,140	0	1,614,289	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			97,335	97,335	1
February			90,930	90,930	2
March			95,976	95,976	3
April			91,063	91,063	4
May			96,341	96,341	5
June			95,770	95,770	6
July			97,960	97,960	7
August			99,676	99,676	8
September			95,388	95,388	9
October			91,004	91,004	10
November			86,060	86,060	11
December			83,317	83,317	12
Total for year	0	0	1,120,820	1,120,820	
Less: Measured or estimated water used in main flushing and water treatment during year				807	13
Less: Other utility use				0	14
Other utility use explanation:					15
Water pumped into distribution system				1,120,013	16
Less: Water sold				1,049,040	17
Losses and unaccounted for				70,973	18
Percent unaccounted for to the nearest whole percent (%)				6%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				3,915	21
Date of maximum: 2/5/1999					22
Cause of maximum:					23
Foundry was running 24 hours a day					
Minimum gallons pumped by all methods in any one day during reporting year				3,335	24
Date of minimum: 12/3/1999					25
Total KWH used for pumping for the year				1,596,568	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
SOUTH WASHINGTON ST (DEEPW	2	45	8	384,000	Yes	1
BERLIN STREET (DEEPWELL)	3	68	10	482,000	Yes	2
MATHESON STREET (DEEPWELL)	4	88	8	504,000	Yes	3
CTH E (DEEPWELL)	5	84	14	1,368,000	Yes	4
CTH E (DEEPWELL)	6	75	14	1,140,000	Yes	5
SWAN PARK	7	74	8	183,000	Yes	6
SWAN PARK	8	69	8	216,000	Yes	7

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	NO 2	NO 3	NO 4	1
Location	SOUTH WASHINGTON	BERLIN ST	MATHESON	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1995	1962	1968	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	435	670	700	8
Pump Motor or Standby Engine Mfr	LAYNE	I.H.	LAYNE	10
Year Installed	1951	1962	1968	11
Type	ELECTRIC	PROPANE	ELECTRIC	12
Horsepower	50	100	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NO 5	NO 6	NO 7	14
Location	COUNTY TRUNK E	COUNTY TRUNK E	SWAN PARK	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	MUNICIPAL WELL	18
Year Installed	1970	1983	1999	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,900	950	510	21
Pump Motor or Standby Engine Mfr	KOHLER	WAUKESHA	KOHLER	23
Year Installed	1970	1983	1999	24
Type	PROPANE	DIESEL	DIESEL	25
Horsepower	200	100	202	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	NO 8			1
Location	SWAN PARK			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	MUNICIPAL WELL			5
Year Installed	1999			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	600			8
Pump Motor or Standby Engine Mfr	MUNICIPAL WELL			9 10
Year Installed	1999			11
Type	ELECTRIC			12
Horsepower	50			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	MT TOM	MT TOM 2	SHAMBEAU HILL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	ET	4
				5
Year constructed	1994	1973	1973	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	110	110	110	10
Total capacity in gallons	300,000	750,000	750,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	GAS	GAS	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	19
				20
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	21
				22
Is water fluoridated (yes, no)?	Y	Y	Y	23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	124	0	0	0	124	1
M	D	2.000	604	0	0	0	604	2
M	D	3.000	15,934	0	0	0	15,934	3
A	D	4.000	1,736	0	0	0	1,736	4
M	D	4.000	34,026	0	0	0	34,026	5
A	D	6.000	1,855	0	0	0	1,855	6
M	D	6.000	69,028	0	115	0	68,913	7
M	D	8.000	33,506	2,381	0	0	35,887	8
M	D	10.000	28,886	84	0	0	28,970	9
M	D	12.000	22,264	625	0	0	22,889	10
M	D	14.000	3,355	0	0	0	3,355	11
M	D	16.000	7,571	0	0	0	7,571	12
M	D	20.000	1,730	0	0	0	1,730	13
Total Within Municipality			220,619	3,090	115	0	223,594	
M	D	20.000	9,925	0	0	0	9,925	14
Total Outside of Municipality			9,925	0	0	0	9,925	
Total Utility			230,544	3,090	115	0	233,519	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,758	0	0	0	1,758		1
M	1.000	128	35	0	0	163		2
M	1.250	7	2	0	0	9		3
M	1.500	30	0	1	0	29		4
M	2.000	35	0	0	0	35		5
M	4.000	9	1	0	0	10		6
P	4.000	1	0	0	0	1		7
M	6.000	5	0	0	0	5		8
P	6.000	1	0	0	0	1		9
M	8.000	10	0	0	0	10		10
Total Utility		1,984	38	1	0	2,021	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	2,294	0	0	0	2,294	65	1
1.000	80	1	0	0	81	20	2
1.500	15	3	0	0	18	0	3
2.000	26	0	0	0	26	0	4
3.000	9	0	1	0	8	2	5
4.000	5	0	0	0	5	2	6
6.000	5	0	1	0	4	0	7
10.000	0	1			1		8
Total:	2,434	5	2	0	2,437	89	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	1,913	268	8	24	0	81	2,294	1
1.000	5	56	6	12	0	2	81	2
1.500	1	8	3	5	0	1	18	3
2.000	0	15	4	6	0	1	26	4
3.000	0	2	1	5	0	0	8	5
4.000	0	0	1	2	0	2	5	6
6.000	0	0	4	0	0	0	4	7
10.000			1				1	8
Total:	1,919	349	28	54	0	87	2,437	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	309	12	4		317	2
Total Fire Hydrants	309	12	4	0	317	
Flushing Hydrants						
	0			50	50	3
Total Flushing Hydrants	0	0	0	50	50	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	75
Number of distribution system valves end of year:	593
Number of distribution valves operated during year:	40

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

614/633 - Maintenance of wells and springs/pumping equipment - Last year, several wells and pumps were refurbished.

903 - Customer records and collection expenses - Due to y2k and windows upgrading software issues, the City converted its database and was trained on a new version of the vendor's utility billing software. Old software was only 2 years old. Additional training on other new software as a part of the city's system upgrades.

920 - Administrative and general salaries - As a result of new city management, utility related operations and administrative costs previously paid only by the City have now been allocated to the utility based on the allocable share of time spent on utility related work.

Water Utility Plant in Service (Page W-08)

Account 321/314; new well #7 and #8 completed this year with proceeds from a safe drinking water revenue bond

Water Mains (Page W-17)

Water main additions were financed as follows:

Constructed by City and will be 100% assessed to the developer of the project.

Water Services (Page W-18)

1999 service additions were financed as follows:

Constructed by the city and will be assessed 100% to the developer of the project.

Hydrants and Distribution System Valves (Page W-20)

STAFFING AND CURRENT YEAR PROJECTS DID NOT PROVIDE SUFFICIENT MANPOWER TO OPERATE 1/2 OF THE HYDRANTS; IN 2000, THE ADDITIONAL HYDRANTS WILL BE OPERATED.

FLUSHING HYDRANTS WERE NO REPORTED IN THE PAST AND ARE NOW ADDED TO THE REPORT.
